

**Internal Revenue Service**

**Department of the Treasury**

Number: **INFO 2000-0405**

Release Date: 12/29/2000

**Index No.:** 213.05-00

Washington, DC 20224

**Person to Contact:**

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**Refer Reply To:**

CC:IT&A:2 – COR-118862-00

**Date:** November 21, 2000

Dear [REDACTED]:

Commissioner Rossotti has requested me to respond to your letter of September 20, 2000, in which you suggest that the Internal Revenue Service allow a deduction as a medical expense for the costs associated with exercise.

We appreciate receiving your suggestion. However, in carrying out its mission, the IRS must administer federal tax law as enacted by Congress and as interpreted by courts.

Medical care for purposes of § 213 of the Internal Revenue Code is defined, in part, as expenses paid primarily for the diagnosis, cure, mitigation, treatment, or prevention of disease. Judicial decisions have established that in order for an expense to be for the "prevention" of disease, there must be an existing disease or an imminent probability of incurring a disease. An expenditure that is merely beneficial to the general health of an individual is not an expense for medical care, but is a nondeductible personal expense.

Based on the above, the position of the IRS is that fees that a taxpayer pays to a health club for exercise facilities and rubdowns ordinarily are nondeductible personal expenses. However, such expenses would be deductible medical expenses if a physician determines that the services are necessary to treat or alleviate a specific physical or mental illness.

I hope this information is helpful. Please call Donna M. Crisalli at the number above (not a toll-free number) if you have any questions.

Sincerely,

Associate Chief Counsel  
(Income Tax & Accounting)

By: \_\_\_\_\_  
Robert A. Berkovsky  
Chief, Branch 2